# REVENUE AND FINANCE DEPARTMENT[701]

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16.33(422) Pawnbrokers	transported or shipped
16.34(422,423) Druggists and pharmacist	from this state

17.9(422,423)	Sales of breeding livestock, fowl and certain other property used in	CHAPTER 18 TAXABLE AND EXEMPT SALES DETERMINED BY METHOD OF		
	agricultural production	TRANS	SACTION OR USAGE	
17.10(422,423)	Materials used for seed inoculations	18.1(422,423)	Tangible personal property purchased from the United	
17.11(422,423)	Purchases for sales by schools—sales tax	18.2(422,423)	States government Sales of butane, propane and	
17.12(422)	Coat or hat checkrooms	10.2(422,423)	other like gases in cylinder	
	Railroad rolling stock		drums, etc.	
	Chemicals, solvents, sorbents,	19 2(422 422)	· · · · · · · · · · · · · · · · · · ·	
17.14(422,423)	or reagents used in	18.3(422,423)	Chemical compounds used to treat water	
17 15 (400 400)	processing	18.4(422)	Mortgages and trustees	
17.15(422,423)	Demurrage charges	18.5(422,423)	Sales to agencies or	
	Sale of a draft horse		instrumentalities of federal,	
	Beverage container deposits		state, county and municipal	
17.18(422,423)	Films, video tapes and other		government	
	media, exempt rental and	18.6(422,423)	Relief agencies	
	sale	18.7(422,423)	Containers, including packing	
17.19(422,423)	Gross receipts from the sale or		cases, shipping cases,	
	rental of tangible personal		wrapping material and	
	property or from services		similar items	
	performed, rendered, or	18.8(422)	Auctioneers	
	furnished to certain	18.9(422)	Sales by farmers	
	nonprofit corporations	18.10(422,423)	Florists	
	exempt from tax	18.11(422,423)	Landscaping materials	
17.20(422)	Raffles	18.12(422,423)	Hatcheries	
17.21(422)	Exempt sales of prizes	18.13(422,423)	Sales by the state of Iowa, its	
	Modular homes		agencies and	
17.23(422,423)			instrumentalities	
	political subdivisions	18.14(422,423)	Sales of livestock and poultry	
17.24(422)	Nonprofit private museums		feeds	
17.25(422,423)	Exempt sales by excursion boat licensees	, , ,	Student fraternities and sororities	
17.26(422,423)	Bedding for agricultural	18.16(422,423)	Photographers and	
17.07(400.400)	livestock or fowl	10 17/400 400	photostaters	
17.27(422,423)	Statewide notification center		Gravel and stone	
17.00(400.400)	service exemption	18.18(422,423)		
	State fair and fair societies	18.19(422,423)	Antiques, curios, old coins or	
	Reciprocal shipment of wines	10.00(400)	collector's postage stamps	
17.30(422,423)	Nonprofit organ procurement	18.20(422)	Communication services	
17 01 (400 400)	organizations		Morticians or funeral directors	
	Sale of electricity to water companies	18.22(422,423)	Physicians, dentists, surgeons, ophthalmologists, oculists,	
17.32(422) Fo	ood and beverages sold by		optometrists, and opticians	
	certain organizations are	18.23(422)	Veterinarians	
	exempt	18.24(422,423)	Hospitals, infirmaries and	
17.33(422,423)	Sales of building materials,		sanitariums	
	supplies and equipment to	18.25(422,423)	Warranties and maintenance	
	not-for-profit rural water	10.04//22	contracts	
15 04/400 405	districts	18.26(422)	Service charge and gratuity	
17.34(422,423)	Sales to hospices	18.27(422)	Advertising agencies, commercial artists, and designers	
			<i>O</i>	

18.28(422,423)		18.50(422,423)	Property used by a lending
18.29(422,423)	Processing, a definition of the word, its beginning and	18.51(422,423)	organization Sales to nonprofit legal aid
	completion characterized with specific examples of processing	18.52(422,423)	organizations Irrigation equipment used in farming operations
18.30(422) 18.31(422,423)	Taxation of American Indians Tangible personal property	18.53(422,423)	Sales to persons engaged in the consumer rental
10.01(122,120)	purchased by one who is engaged in the	18.54(422,423)	purchase business
	performance of a service		Drop shipment sales
18.32(422,423)	Sale, transfer or exchange of tangible personal property		Wind energy conversion property
	or taxable enumerated services between affiliated corporations	18.57(422,423)	Exemptions applicable to the production of flowering, ornamental, and vegetable
18.33(422,423)	Printers' and publishers'		plants
, ,	supplies exemption with retroactive effective date	18.58(422,423)	Exempt sales or rentals of computers, industrial
18.34(422,423)	Automatic data processing		machinery and equipment,
18.35(422,423)			and exempt sales of fuel
18.36(422,423)	True leases and purchases of tangible personal property		and electricity on and after July 1, 1997
	by lessors	18.59(422,423)	Exempt sales to nonprofit
18.37(422,423)	Motor fuel, special fuel,		hospitals
10.20/422.422	aviation fuels and gasoline	18.60(422,423)	Exempt sales of gases used in
, , ,	Urban transit systems		the manufacturing process
10 20(422 422)	Color on complete mandaged		
18.39(422,423)	Sales or services rendered,		CHAPTER 19
18.39(422,423)	furnished, or performed by		S AND USE TAX ON
	furnished, or performed by a county or city	CONSTI	S AND USE TAX ON RUCTION ACTIVITIES
18.40(422,423)	furnished, or performed by a county or city Renting of rooms	CONSTI 19.1(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information
18.40(422,423) 18.41(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers	CONSTI	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies,
18.40(422,423) 18.41(422,423) 18.42(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising	CONSTI 19.1(422,423) 19.2(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides	CONSTI 19.1(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials,
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment	CONSTI 19.1(422,423) 19.2(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers,	CONSTI 19.1(422,423) 19.2(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors,
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and	CONSTI 19.1(422,423) 19.2(422,423) 19.3(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and	CONSTI 19.1(422,423) 19.2(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for	CONSTI 19.1(422,423) 19.2(422,423) 19.3(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies,
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423) 18.45(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997	CONSTI 19.1(422,423) 19.2(422,423) 19.3(422,423) 19.4(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies, and equipment used in the
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423) 18.45(422,423) 18.46(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997 Automotive fluids Maintenance or repair of	CONSTI 19.1(422,423) 19.2(422,423) 19.3(422,423) 19.4(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies, and equipment used in the performance of
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423) 18.45(422,423) 18.46(422,423) 18.47(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997 Automotive fluids Maintenance or repair of fabric or clothing	CONSTI 19.1(422,423) 19.2(422,423) 19.3(422,423) 19.4(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies, and equipment used in the performance of construction contracts
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423) 18.45(422,423) 18.46(422,423) 18.47(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997 Automotive fluids Maintenance or repair of fabric or clothing Sale or rental of farm	CONSTR 19.1(422,423) 19.2(422,423) 19.3(422,423) 19.4(422,423) 19.5(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423) 18.45(422,423) 18.46(422,423) 18.47(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997 Automotive fluids Maintenance or repair of fabric or clothing Sale or rental of farm machinery, equipment,	CONSTE 19.1(422,423) 19.2(422,423) 19.3(422,423) 19.4(422,423) 19.5(422,423) 19.6(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa Prefabricated structures
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423) 18.45(422,423) 18.46(422,423) 18.47(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997 Automotive fluids Maintenance or repair of fabric or clothing Sale or rental of farm machinery, equipment, replacement parts, and	CONSTE 19.1(422,423) 19.2(422,423) 19.3(422,423) 19.4(422,423) 19.5(422,423) 19.6(422,423) 19.7(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa Prefabricated structures Types of construction contracts
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423) 18.45(422,423) 18.46(422,423) 18.47(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997 Automotive fluids Maintenance or repair of fabric or clothing Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock,	CONSTE 19.1(422,423) 19.2(422,423) 19.3(422,423) 19.4(422,423) 19.5(422,423) 19.6(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa Prefabricated structures
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423) 18.45(422,423) 18.46(422,423) 18.47(422,423) 18.48(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997 Automotive fluids Maintenance or repair of fabric or clothing Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock, dairy, or plant production	CONSTR 19.1(422,423) 19.2(422,423) 19.3(422,423) 19.4(422,423) 19.5(422,423) 19.6(422,423) 19.7(422,423) 19.8(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa Prefabricated structures Types of construction contracts Machinery and equipment sales contracts with installation
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423) 18.45(422,423) 18.46(422,423) 18.47(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997 Automotive fluids Maintenance or repair of fabric or clothing Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock, dairy, or plant production Aircraft sales, rental,	CONSTE 19.1(422,423) 19.2(422,423) 19.3(422,423) 19.4(422,423) 19.5(422,423) 19.6(422,423) 19.7(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa Prefabricated structures Types of construction contracts Machinery and equipment sales contracts with installation Construction contracts with
18.40(422,423) 18.41(422,423) 18.42(422,423) 18.43(422,423) 18.44(422,423) 18.45(422,423) 18.46(422,423) 18.47(422,423) 18.48(422,423)	furnished, or performed by a county or city Renting of rooms Envelopes for advertising Newspapers, free newspapers and shoppers' guides Written contract Sale or rental of farm machinery and equipment Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997 Automotive fluids Maintenance or repair of fabric or clothing Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock, dairy, or plant production	CONSTR 19.1(422,423) 19.2(422,423) 19.3(422,423) 19.4(422,423) 19.5(422,423) 19.6(422,423) 19.7(422,423) 19.8(422,423)	S AND USE TAX ON RUCTION ACTIVITIES General information Contractors are consumers of building materials, supplies, and equipment by statute Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners Contractors, subcontractors or builders who are retailers Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa Prefabricated structures Types of construction contracts Machinery and equipment sales contracts with installation

19.10(422,423)	Distinguishing machinery and	SVIES	CHAPTER 26 AND USE TAX ON SERVICES
	equipment from real property	26.1(422)	Definition
10 11(422 422)	1 1 2	, ,	
19.11(422,423)	Tangible personal property which becomes structures	26.2(422)	Enumerated services exempt
10 12(422 422)		26.3(422)	Alteration and garment repair Armored car
19.12(422,423)	Contracts with governmental	26.4(422)	
	units, private nonprofit	26.5(422)	Vehicle repair
	educational institutions,	26.6(422)	Battery, tire and allied
	nonprofit private museums,	26.7(422)	Investment counseling
	businesses in economic	26.8(422)	Bank and financial institution
	development areas, and	26.0(422)	service charges
	rural water districts	26.9(422)	Barber and beauty
	organized under Iowa Code	26.10(422)	Boat repair
10.10/400.400	chapter 504A	26.11(422)	Car and vehicle wash and wax
19.13(422,423)		26.12(422)	Carpentry
	Transportation cost	26.13(422)	Roof, shingle and glass repair
19.15(422,423)		26.14(422)	Dance schools and dance studios
	Liability of subcontractors	26.15(422)	Dry cleaning, pressing, dyeing
	Liability of sponsors		and laundering
19.18(422,423)		26.16(422,4)	23) Electrical and electronic repair
	Resale certificates		and installation
19.20(423)	Reporting for use tax	26.17(422)	Engraving, photography and
	CHAPTER 20		retouching
EOODS EOD		26.18(422,4)	23) Equipment and tangible
	HUMAN CONSUMPTION,		personal property rental
	TION DRUGS, INSULIN,	26.19(422)	Excavating and grading
	MIC SYRINGES, DIABETIC	26.20(422)	Farm implement repair of all kinds
	ATERIALS, PROSTHETIC,	26.21(422)	Flying service
	OR ORTHOPEDIC DEVICES	26.22(422)	Furniture, rug, upholstery, repair
	les Tax Exemption]		and cleaning
20.1(422,423)	Foods for human consumption	26.23(422)	Fur storage and repair
20.2(422,423)	Food coupon rules	26.24(422)	Golf and country clubs and all
20.3(422,423)	Nonparticipating retailer in		commercial recreation
20.4(422.422)	the food coupon program	26.25(422)	House and building moving
20.4(422,423)	Determination of eligible foods	26.26(422)	Household appliance, television
20.5(422,423)	Meals and prepared food		and radio repair
20.6(422,423)	Vending machines	26.27(422)	Jewelry and watch repair
20.7(422,423)	Prescription drugs and devices	26.28(422)	Machine operators
20.8(422,423)	Exempt sales of	26.29(422)	Machine repair of all kinds
	nonprescription medical	26.30(422)	Motor repair
	devices, other than	26.31(422)	Motorcycle, scooter and bicycle
	prosthetic devices	,	repair
20.9(422,423)	Prosthetic, orthotic and	26.32(422)	Oilers and lubricators
	orthopedic devices	26.33(422)	Office and business machine repair
20.10(422,423)	Sales and rentals covered by	26.34(422)	Painting, papering and interior
	Medicaid and Medicare	2010 1(122)	decorating
20.11(422,423)	Reporting	26.35(422)	Parking facilities
20.12(422,423)	Exempt sales of clothing and	26.36(422)	Pipe fitting and plumbing
	footwear during two-day	26.37(422)	Wood preparation
	period in August	26.38(422)	Private employment agency,
$\cap$ L	HAPTERS 21 to 25	20.30(422)	executive search agency
CI	Reserved	26.39(422)	Printing and binding
		26.40(422)	Sewing and stitching
CALE	TITLE III	26.41(422)	Shoe repair and shoeshine
SALE	S TAX ON SERVICES	20.71(722)	shot repair and shoeshine

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26.42(422)	Storage warehousing, storage	26.80(422,4	23) Limo	usine service
	locker, and storage		СНАІ	PTER 27
	warehousing of raw	AUTOM		ENTAL EXCISE TAX
	agricultural products and	27.1(422,42		Definitions and
06 42(422)	household goods	27.1(122,12	20,123)	characterizations
26.43(422)	Telephone answering service	27.2(422,42	2C.423)	Tax imposed upon rental
26.44(422)	Test laboratories	_,,_(,,,_	,,	of automobiles
26.45(422)	Termite, bug, roach and pest eradicators	27.3(422,42	2C,423)	Lessor's obligation to
26.46(422)	Tin and sheet metal repair			collect tax
26.47(422)	Turkish baths, massage, and	27.4(422,42	2C,423)	Administration of tax
20.47(422)	reducing salons		TIT	ΓLE IV
26.48(422)	Vulcanizing, recapping or		U	USE
,	retreading		СПУІ	PTER 28
26.49	Reserved			NITIONS
26.50(422)	Weighing	28.1(423)		use defined
26.51(422)	Welding	28.2(423)		ng of property defined
26.52(422)	Well drilling	28.3(423)		e price defined
26.53(422)	Wrapping, packing and	20.5(125)		_
	packaging of merchandise			PTER 29
	other than processed meat,			FICATES
0 < 5 ( (100)	fish, fowl and vegetables	29.1(423)		ite of registration
26.54(422)	Wrecking service	29.2(423)		tion of certificate of
26.55(422)	Wrecker and towing	20.2(422)		ration
26.56(422)	Cable and pay television	29.3(423)		ites of resale, direct pay
26.57(422) 26.58(422)	Camera repair Campgrounds		permi	its, or processing
26.59(422)	Gun repair		CHAI	PTER 30
26.60(422)	Janitorial and building			NS, PAYMENT OF
20.00(122)	maintenance or cleaning	,	PENALTY	Y AND INTEREST
26.61(422)	Lawn care	30.1(423)		for use tax and denial
26.62(422)	Landscaping			evocation of permit
26.63(422)	Pet grooming	30.2(423)		of use tax
26.64(422)	Reflexology	30.3(421,42		umer's use tax return
26.65(422)	Tanning beds and tanning salons	30.4(423)		's use tax return
26.66(422)	Tree trimming and removal	30.5(423)		on requirements of ered retailers
26.67(422)	Water conditioning and softening	30.6(423)		system to be used by
26.68(422)	Motor vehicle, recreational	30.0(423)		ered vendors
	vehicle and recreational boat	30.7(423)		or use tax paid to
26.69(422)	rental Security and detective services	2017(120)		er state
26.09(422)	23) Lobbying	30.8(423)	Registere	ed retailers selling
	23) Solid waste collection and			ole personal property on a
20.71(422,4	disposal services			tional sale contract basis
26.72(422.4	23) Sewage services	30.9(423)		ed vendors repossessing
26.73	Reserved			s sold on a conditional
26.74(422,4	23) Aircraft rental	20.10		contract basis
	23) Sign construction and	30.10	Reserved	
	installation	30.11(423)		or refund of use tax
26.76(422,4	23) Swimming pool cleaning and	30.12(423)	Extensio	on of time for filing
	maintenance			
	23) Taxidermy			
	23) Mini-storage			
76 /9(477) A	23) Dating services			

CHAPTER 31 RECEIPTS SUBJECT TO USE TAX

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